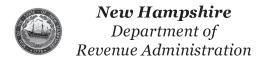


New HampshireDepartment of Revenue Administration

AU-202 Resident Wholesaler Cigarette Tax Report

ACCOUNTING FOR INVENTORY FROM ALL PARTICIPATING MANUFACTURERS

WHOLESALER NAME STEP 2 CIGARETTE INVENTORY A B C 20s 25s OTHER UNSTAMPED CIGARETTES PURCHASED UNSTAMPED CIGARETTES DAMAGED UNSTAMPED CIGARETTES RETURNED FOR CREDIT LINE 3 UNSTAMPED CIGARETTES RETURNED FOR CREDIT LINE 4 UNSTAMPED CIGARETTES SALEABLE STAMPED CIGARETTES DAMAGED STAMPED CIGARETTES DAMAGED STAMPS) STAMPED CIGARETTES PURCHASED (NH STAMPS) STAMPED CIGARETTES RETURNED FOR CREDIT (NH STAMPS) STAMPED CIGARETTES SALEABLE (NH STAMPS) STAMPED CIGARETTES PURCHASED (NH STAMPS) STAMPED CIGARETTES SALEABLE (NH STAMPS) STAMPED CIGARETTES SALEABLE (NH STAMPS) STAMPED CIGARETTES PURCHASHED (OTHER STAMPS) STAMPED CIGARETTES SALEABLE (NH STAMPS) STAMPED CIGARETTES DAMAGED STAMPED CIGARETTES DAMAGED STAMPED CIGARETTES DAMAGED STAMPED CIGARETTES DAMAGED	D RYO	_
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LINE 9 PURCHASHED (OTHER STATE STAMPS) STAMPED CIGARETTES		
(OTHER STATE STAMPS)		
STAMPED CIGARETTES LINE 11 RETURNED FOR CREDIT (OTHER STATE STAMPS)		
STAMPED CIGARETTES LINE 12 SALEABLE (OTHER STATE STAMPS)		
LINE 13 STAMPED CIGARETTES SOLD IN NEW HAMPSHIRE		
LINE 14 STAMPED CIGARETTES SOLD INTO OTHER STATES		
LINE 15 NON TAXABLE CIGARETTES SOLD IN NH		
LINE 16 NON TAXABLE CIGARETTES SOLD INTO OTHER STATES		



ACCOUNTING FOR INVENTORY FROM ALL NON-PARTICIPATING MANUFACTURERS (Must complete a separate cigarette inventory for EACH Brand Family. Attach additional pages if necessary.)

(Must complete a separate cigarette inventory for EACH Brand Family. Attach additional | STEP 3

BRAN	ID FAMILY				
CIGARE	ETTE INVENTORY	А	В	C	D
		20s	25s	OTHER	RYO
LINE 1	UNSTAMPED CIGARETTES PURCHASED				
LINE 2	UNSTAMPED CIGARETTES DAMAGED				
LINE 3	UNSTAMPED CIGARETTES RETURNED FOR CREDIT				
LINE 4	UNSTAMPED CIGARETTES SALEABLE				
LINE 5	STAMPED CIGARETTES PURCHASED (NH STAMPS)				
LINE 6	STAMPED CIGARETTES DAMAGED (NH STAMPS)				
LINE 7	STAMPED CIGARETTES RETURNED FOR CREDIT (NH STAMPS)				
LINE 8	STAMPED CIGARETTES SALEABLE (NH STAMPS)				
LINE 9	STAMPED CIGARETTES PURCHASHED (OTHER STATE STAMPS)				
LINE 10	STAMPED CIGARETTES DAMAGED (OTHER STATE STAMPS)				
LINE 11	STAMPED CIGARETTES RETURNED FOR CREDIT (OTHER STATE STAMPS)				
LINE 12	STAMPED CIGARETTES SALEABLE (OTHER STATE STAMPS)				
LINE 13	STAMPED CIGARETTES SOLD IN NEW HAMPSHIRE				
LINE 14	STAMPED CIGARETTES SOLD INTO OTHER STATES				
LINE 15	NON TAXABLE CIGARETTES SOLD IN NH				
LINE 16	NON TAXABLE CIGARETTES SOLD INTO OTHER STATES				



STAMP INVENTORY	Α	В	С	D
	"A" STAMPS	"B" STAMPS	"C" STAMPS	"D" STAMP
BEGINNING TOBACCO TAX NH STAMP INVENTORY				
TOBACCO TAX NH STAMP PURCHASES				
ENDING TOBACCO TAX NH STAMP INVENTORY				
	A	В	С	D
	"A" STAMPS	"B" STAMPS	"C" STAMPS	"D" STAMP
BEGINNING TOBACCO TAX OTHER STATES STAMP INVENTORY	7. STAWII S	D STAINI S	C 317.1VII 3	D STATUTE
TOBACCO TAX OTHER STATES STAMP PURCHASES				
ENDING TOBACCO TAX OTHER STATES STAMP INVENTORY				
ACCOUNTS PAYABLE DUE TO	NEW HAMPSHIRE FOR THE ACCC	DUNTING QUARTER ENDING FOR T	AX STAMP PURCHASES \$	
SIGNATURE				
Under penalties of perjury	, I declare that I have examined	this Report, and to the best of n	ny belief it is true, correct and c	omplete.
			.,	-
SIGNATURE OF COMPANY C	PFFICER (IN INK)		DATE	
PRINTED NAME OF COMPAN	NY OFFICER & TITLE		_	
		H DRA UDIT DIVISION		
		D BOX 1388		



INSTRUCTIONS

WHO MUST FILE

Every resident wholesaler: "Wholesaler" means any person engaged in the business of receiving, storing, purchasing, and selling tobacco products from any source for distribution to persons other than consumers, except those persons exempted from the tobacco tax under RSA 78:5.

WHEN TO FILE

This report is due on or before the 30th day following the end of the wholesaler's regular accounting quarter.

WHERE TO FILE

Mail your return to: NH DRA AUDIT DIVISION PO BOX 1388 CONCORD NH 03302-1388

NEED HELP?

Contact the Department at (603) 230-4359, Monday through Friday, 8:00 am to 4:30 pm.

PAGE 1 - ACCOUNTING FOR INVENTORY FROM ALL PARTICIPATING MANUFACTURERS

STEP 1

Enter the ending date of the wholesaler's regular accounting quarter. Enter the wholesaler's name and New Hampshire Tobacco Wholesaler License number.

STEP 2 - CIGARETTE INVENTORY FOR ALL PARTICIPATING MANUFACTURERS

Participating Manufacturer (PM) has the meaning given that term in Section II (jj) of the Tobacco Master Settlement Agreement and all amendments thereto. (See RSA 541-D:2, V).

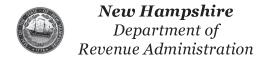
The directory of PMs can be found on the New Hampshire Department of Justice's website at http://doj.nh.gov/consumer/tobacco/documents/tobacco-directory.pdf

Columns A through D representing the following:

А	В	С	D
20s PM:	25s PM:	OTHER PM:	RYO PM:
Packages containing 20 cigarettes.	Packages containing 25 cigarettes.	Sticks for all packages of cigarettes other than those containing 20 or 25 cigarettes.	Total ounces for all roll your own cigarette tobacco.

- Line 1: Enter in each of Columns A-D the total of all unstamped cigarettes purchased.
- Line 2: Enter in each of Columns A-D the total of all unstamped damaged cigarettes that need to be returned to the manufacturer.
- Line 3: Enter in each of Columns A-D the total of all unstamped cigarettes that have been returned to the manufacturer for credit.
- Line 4: Enter in each of Columns A-D the total cigarettes in inventory that are saleable.
- Line 5: Enter in each of Columns A-D the total of all purchased NH stamped or tax paid cigarettes.

Line 6: Enter in each of Columns A-D the total damaged cigarettes in inventory that have a NH Tobacco Tax stamp affixed or have NH Tobacco Tax paid and need to be returned to the manufacturer.



INSTRUCTIONS continued

Line 7: Enter in each of Columns A-D the total of all damaged cigarettes that have a NH Tobacco Tax stamp affixed or have NH Tobacco Tax paid on the cigarettes and have been returned to the manufacturer.

- Line 8: Enter in each of Columns A-D the total cigarettes in inventory that are saleable and a NH Tobacco Tax stamp has been affixed.
- Line 9: Enter in each of Columns A-D the total of all cigarettes purchased that have another state's tax stamp affixed or have another state's tobacco tax paid.
- Line 10: Enter in each of Columns A-D the total damaged cigarettes on hand that have another state's tobacco tax stamp affixed or have another state's tobacco tax paid and need to be returned to the manufacturer.
- **Line 11:** Enter in each of Columns A-D the total of all damaged cigarettes that have another state's tobacco tax stamp affixed or have another state's tobacco tax paid on the cigarettes and have been returned to the manufacturer.
- Line 12: Enter in each of Columns A-D the total cigarettes in inventory that are saleable and another state's tobacco tax stamps have been affixed.
- Line 13: Enter in each of Columns A-D the total cigarettes sold to NH licensed wholesalers or retailers that NH Tobacco Tax stamps have been affixed or the NH Tobacco Tax has been paid on the cigarettes.
- Line 14: Enter in each of Columns A-D the total cigarettes sold to wholesalers or retailers that another state's tobacco tax stamps have been applied or another state's tobacco tax has been paid on the cigarettes.
- Line 15: Enter in each of Columns A-D the total of all cigarettes sold in NH that are tax exempt.
- Line 16: Enter in each of Columns A-D the total of all cigarettes sold in another state that are tax exempt.

PAGE 2 - ACCOUNTING FOR INVENTORY FROM ALL NON-PARTICIPATING MANUFACTURERS

STEP 3 - CIGARETTE INVENTORY FOR EACH SPECIFIC NON-PARTICIPATING MANUFACTURER BRAND FAMILY A separate cigarette inventory must be completed for EACH Brand Family. Attach additional pages if necessary.

Enter the name of the Brand Family. "Brand family" means all styles of cigarettes sold under the same trade mark and differentiated from one another by means of additional modifiers or descriptors, including, but not limited to, "menthol," "kings," and "100s," and includes any brand name (alone or in conjunction with any other word), trademark, logo, symbol, motto, selling message, recognizable pattern of colors, or any other indicia of product identification identical or similar to, or identifiable with, a previously known brand of cigarettes.

Non-Participating Manufacturer (NPM) is any manufacturer that makes payments into a qualified escrow fund as required under RSA Chp. 541-C, but has not become a PM as set forth in Section II (jj) of the Tobacco Master Settlement Agreement.

The directory NPMs can be found on the New Hampshire Department of Justice's website at http://doj.nh.gov/consumer/tobacco/documents/tobacco-directory.pdf

Columns A through D represent the following:

A	В	C	D
20s NPM:	25s NPM:	OTHER NPM:	RYO NPM:
Packages containing 20 cigarettes.	Packages containing 25 cigarettes.	packages of	Total ounces for all roll your own cigarette tobacco.

- **Line 1:** Enter in each of Columns A-D the total of all unstamped cigarettes purchased.
- Line 2: Enter in each of Columns A-D the total of all unstamped damaged cigarettes that need to be returned to the manufacturer.
- Line 3: Enter in each of Columns A-D the total of all unstamped cigarettes that have been returned to the manufacturer for credit.
- Line 4: Enter in each of Columns A-D the total unstamped cigarettes in inventory that are saleable.



INSTRUCTIONS continued

Line 5: Enter in each of Columns A-D the total of all purchased NH stamped or tax paid cigarettes.

Line 6: Enter in each of Columns A-D the total damaged cigarettes in inventory that have a NH Tobacco Tax stamp affixed or have NH Tobacco Tax paid and need to be returned to the manufacturer.

Line 7: Enter in each of Columns A-D the total of all damaged cigarettes that have a NH Tobacco Tax stamp affixed or have NH Tobacco Tax paid on the cigarettes and have been returned to the manufacturer.

Line 8: Enter in each of Columns A-D the total cigarettes in inventory that are saleable and a NH Tobacco Tax stamp has been affixed.

Line 9: Enter in each of Columns A-D the total of all cigarettes purchased that have another state's tax stamp affixed or have another state's tobacco tax paid.

Line 10: Enter in each of Columns A-D the total damaged cigarettes on hand that have another state's tobacco tax stamp affixed or have another state's tobacco tax paid and need to be returned to the manufacturer.

Line 11: Enter in each of Columns A-D the total of all damaged cigarettes that have another state's tobacco tax stamp affixed or have another state's tobacco tax paid on the cigarettes and have been returned to the manufacturer.

Line 12: Enter in each of Columns A-D the total cigarettes in inventory that are saleable and another state's tobacco tax stamps have been affixed.

Line 13: Enter in each of Columns A-D the total cigarettes sold to NH licensed wholesalers or retailers that NH Tobacco Tax stamps have been affixed or the NH Tobacco Tax has been paid on the cigarettes.

Line 14: Enter in each of Columns A-D the total cigarettes sold to wholesalers or retailers that another state's tobacco tax stamps have been applied or another state's tobacco tax has been paid on the cigarettes.

Line 15: Enter in each of Columns A-D the total of all cigarettes sold in NH that are tax exempt.

Line 16: Enter in each of Columns A-D the total of all cigarettes sold in another state that are tax exempt.

PAGE 3

STEP 4 - STAMP INVENTORY

Columns A through D represent the following:

Α	В	C	D
"A" STAMPS	"B" STAMPS	"C" STAMPS	"D" STAMPS
		packs of 20 cigarettes	Stamps designated for packs of 25 cigarettes and purchased from a NPM

Line 1: Enter in each of Columns A-D the number of NH Tobacco Tax stamps in inventory that are not affixed to cigarettes at the beginning of the accounting quarter.

Line 2: Enter in each of Columns A-D the number of NH Tobacco Tax stamps purchased during the accounting quarter.

Line 3: Enter in each of Columns A-D the number of NH Tobacco Tax stamps in inventory that are not affixed to cigarettes at the end of the accounting quarter.

Line 4: Enter in each of Columns A-D the number of Other States Tobacco Tax stamps in inventory that are not affixed to cigarettes at the beginning of the accounting quarter.

Line 5: Enter in each of Columns A-D the number of Other States Tobacco Tax stamps purchased during the accounting quarter.

Line 6: Enter in each of Columns A-D the number of Other States Tobacco Tax stamps in inventory that are not affixed to cigarettes at the end of the accounting quarter.

Line 7: Enter the accounts payable due to NH for Tobacco Tax stamps purchased as of the end of the accounting quarter.

STEP 5 - SIGNATURE

The report must be dated and signed, in ink, by a company officer, as well as printing the officer's name and title.